Verne, B. Michael

From: Sent:

Tuesday, November 08, 2005 6:00 PM

To: Subject: Verne, B. Michael Filing questions

With the changes with respect to unincorporated entities, I have run into a couple of small questions in my completing the form.

First, looking at 3(b)(iii) - do I need to include the dollar value of the assets held by an unincorporated entity? I ask because this 3(b) clearly requires a dollar amount and this section doesn't appear to. - No

Next, looking at item 6(a) and (c) - if the filing party is an unincorporated entity, is it required to complete this section (to the extent it applies)? I ask because it is our recollection that item 6 was not be completed by unincorporated entities because the acquisition of unincorporated interests was treated as an asset acquisition. I am inclined to believe that unincorporated entities now are subject to item 6, to the extent applicable, given the recent changes, but I seek confirmation. -

Thank you very much.



Brushales 11/8/05

	mail server made the following annotations on 11/08/2005,
04:59:57 PM:	

********	***************************************
An also also also also also also also also	

IRS Circular 230 Disclosure: To comply with certain U.S. Treasury regulations, we inform you that, unless expressly stated otherwise, any U.S. federal tax advice contained in this communication, including attachments, was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of avoiding any penalties that may be imposed on such taxpayer by the Internal Revenue Service. In addition, if any such tax advice is used or referred to by other parties in promoting, marketing or recommending any partnership or other entity, investment plan or arrangement, then (i) the advice should be construed as written in connection with the promotion or marketing by others of the transaction(s) or matter(s) addressed in this communication and (ii) the taxpayer should seek advice based on the taxpayer's particular circumstances from an independent tax advisor.
